



Handbook for Electronic Filers of South Carolina

SOUTH CAROLINA DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX RETURNS (SC1345)
TAX YEAR 2015

JANUARY 2016

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SOUTH CAROLINA ELECTRONIC FILING CALENDAR

FOR TAX PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

Begin IRS/State Acceptance Testing (SC suggests that state testing for software developers begin after developers have been accepted by the IRS)	November 2015
Begin Transmitting Returns to IRS/SCDOR	January 19, 2016
Last Date for Timely Filed State Returns	May 1, 2016 *
Last Date for Automatic Extension of Time to file SC Returns	October 15, 2016
Last Date for Approved Additional Extension Filing of SC Returns	October 15, 2016

NOTE: These dates may be subject to change at any time.

Taxpayers using Fed/State Electronic or Fed/State Online will be given until May 1, 2016 to both file the South Carolina return and pay any balance due with no penalty and interest. This incentive does not apply to paper returns or the federal income tax return. That's an extra two weeks! Paperless filing saves money in processing and storing paper returns and is the most reliable method because it is virtually error-free. You have until May 1, 2016 instead of April 15, 2016 to file the state return. This incentive option applies only to electronic filing methods for South Carolina and not to paper filers.

The incentive will not extend the statute of limitations for filing a claim for refund. Therefore, any original return without a valid extension received after April 15, 2016 will be subject to a two (2) year limitation period for claiming a refund. *Federal returns or extension requests are still due April 15, 2016.*

INTRODUCTION

The South Carolina Department of Revenue (SCDOR) will accept South Carolina Electronic Individual Income Tax returns transmitted through the combined Fed/State Electronic Filing System beginning January 19, 2016.

To participate in the Fed/State Electronic Filing Program, each state signs a **Memorandum of Understanding** with the Internal Revenue Service (IRS). The **Memorandum of Understanding** is a formal agreement, which delineates state and federal responsibilities. Although the IRS and the SCDOR operate this program together, each agency has a different role and different responsibilities.

The South Carolina Handbook for Electronic Filers of Individual Income Tax Returns, Tax Year 2015 (hereafter referred to as **The South Carolina Handbook or SC1345**) must be used in conjunction with **IRS Publication 1345**. All IRS rules, regulations, and requirements governing tax preparers, transmitters, and electronic return originators (EROs) put forth by the IRS are in effect for the SCDOR unless specified otherwise in this book. Note that **Publication 1345, Section 24, Fed/State Electronic Filing**, identifies the IRS's procedures and requirements for Fed/State Electronic Filing.

The South Carolina Handbook follows the same format and sequence as **IRS Publication 1345**, but it addresses only those issues and requirements that are unique to South Carolina state electronic filing. Since most functions in the Fed/State Electronic Filing Program are the same, this handbook highlights the special features for South Carolina.

The SCDOR requires that the IRS accept all participants for federal electronic filing by the IRS before they can be accepted for state electronic filing. All participants should study **IRS Publication 1345** prior to reading **The South Carolina Handbook**. The IRS requirements, specifications, and instructions for hardware, transmission procedures, policies, etc. also apply to the South Carolina program. This South Carolina Handbook only includes additional information and requirements for the State of South Carolina that may differ from IRS requirements.

PUBLICATIONS

The following publications describe the South Carolina process of filing Fed/State Electronic Filing:

Handbook for Electronic Filers of South Carolina Individual
Income Tax Returns for Tax Year 2015 (SC1345)

SCDOR Electronic Filing System
Developer Guide for Tax Year 2015 - Beginning 01/19/16 (SC1346)

SCDOR MEF1040
Schemas for Tax Year 2015 – Beginning 01/19/16

SCDOR MEF1040
Test Package for Tax Year 2015 (SC1436)

REMINDERS FOR FED/STATE ELECTRONIC FILING TAX YEAR 2015

NEARLY 2 MILLION EFILE RETURNS

The SCDOR received just short of two million electronically filed returns in calendar year 2015 from approximately 30 approved vendors.

EFile allows you as a preparer/ERO to attach necessary documentation to the return as a PDF document and no longer submit by mail info to the IRS or SCDOR (example: death certificate). It also results in much faster acknowledgements from SCDOR. We expect you to receive state acknowledgments 24 to 48 hours faster than under the retired Legacy1040 program.

A big step for SCDOR will be the ability to reject South Carolina returns. Rejections are limited initially to returns that are missing required tax information or information not properly formatted based on agency specifications. Only in these instances will the agency reject the return.

Your developer is in constant contact with the SCDOR throughout the filing season. There is communication to verify that returns are being received by SCDOR and developers are being provided acknowledgments in a timely manner. If you have filed returns with the IRS and South Carolina and do not have an acknowledgement back from both agencies after 5 days of transmitting the return(s), please contact the customer service Helpdesk of your respective developer.

STATE ONLY/UNLINKED FILING

South Carolina supports a State Only or Unlinked filing option in the Fed/State MEF1040 filing program. In the MEF1040 world, State Only is referred to as unlinked. Gradually, the State Only term will fade away and Unlinked will be the term used moving forward. State Only or Unlinked filing allows tax preparers to file state returns in separate transmissions from federal returns. Unlinked returns should be filed in very limited circumstances. Repeated use of filing unlinked returns is frowned upon by the SCDOR. Taxpayers may still be required to file the federal return electronically first by a tax preparation software package.

SC 1040TC

Filers who need to claim a tax credit on Form SC1040TC are able to file their return electronically. The SCDOR requests that developers support the summary SC1040TC form even if they do not support the "feeder" forms (TC-1, TC-48, etc.). If the developer supports the SC1040TC, file the return electronically and supporting credit forms may be attached as PDFs. Developers should allow direct entry of the tax credit on the summary SC1040TC form. If you do not provide the tax credit form as a PDF, retain a hard copy of the individual tax credit form. If the SCDOR requests a copy be provided to complete the filing process, you will be notified and can provide it in the manner requested by the agency. Your software developer should provide guidance regarding the issue of attaching tax credit forms as PDFs.

ELECTRONIC FILING INCENTIVE

Taxpayers using any electronic filing option have until May 1 to pay the balance due without penalty or interest. Failure to file and pay the balance due by May 1 will result in penalties and interest from April 15 until the return is filed and the tax is paid. **THIS INCENTIVE DOES NOT APPLY TO PAPER RETURNS.**

NOTE: THIS SPECIAL INCENTIVE DOES NOT APPLY TO THE FILING OF THE FEDERAL INCOME TAX RETURN. If you are filing electronically, you may file the South Carolina return jointly with the federal return or separately between January 19 and May 1. You may elect to wait until May 1 to pay South Carolina balance due without penalty.

ELECTRONIC FUNDS WITHDRAWAL

Taxpayers filing electronically with a balance due may pay the amount due by Electronic Funds Withdrawal (EFW) from their checking or savings account. Taxpayers may select the effective date for the transaction. The EFW date should be prior to or the day of May 1 to avoid penalty and interest charges. If the return is received by SCDOR after the selected EFW date, the transaction will be executed on the next available business day by the agency. **EFW is not available to paper filers.**

DECLARATION FOR ELECTRONIC OR ONLINE FILING (SC8453)

SC8453s **should not be mailed** to the SCDOR. Preparers/EROs/enrolled agents are required to retain the SC8453 for a three-year period. Go to www.irs.gov for information on where to mail federal signature documents for South Carolina returns.

THE SC CODE OF LAWS

The South Carolina Code of Laws can be accessed through our website at dor.sc.gov.

USE TAX

Use tax due on 2015 purchases may be reported on your individual income tax forms. If you report your 2015 purchases on UT-3 or pay the tax by April 15, you will not have to pay penalties and interest. If you have not reported use tax during the year on UT-3, you must report the tax on SC1040.

Purchases of tangible goods for use in South Carolina, on which no South Carolina sales or use tax is paid, are subject to use tax. Examples of products on which use tax is typically owed include: catalog purchases; book club or music club purchases; goods bought online; furniture purchased out-of-state and delivered into South Carolina. Taxpayers, who purchased items from Amazon.com, should have received an email from Amazon detailing their purchases during the tax year. Taxpayers should use their county's sale tax rate to calculate the amount of use tax owed on the SC1040. Contrary to the popular misconception, the Internet Tax Freedom Act governs taxation of Internet access— not taxation of goods purchased over the internet.

You are allowed a credit against SC use tax for the amount of tax already paid to another state or local jurisdiction. For example, if you have purchased furniture in another state and paid 4% in sales tax there,

you would calculate the SC use tax at 6% plus the local option taxes within your county, and subtract the 4% paid to the other state. You will pay the difference to South Carolina.

DOR ePay allows taxpayers to submit use tax payments online directly to the agency. If taxpayers are afraid they will not keep record of their purchases during the year, this provides a tool to remit these payments without tracking them and paying on the SC1040 or UT-3 at year end.

ONLINE VOUCHER PAYMENTS (SC1040V)

Taxpayers may submit their 2015 Individual Income Tax Payment Voucher (SC1040V) electronically. Taxpayers, who file electronically, can submit the voucher and payment at dor.sc.gov/ePay. Payment by credit card (MasterCard or Visa) or EFW will be accepted.

EXTENSION OF TIME TO FILE FOR SOUTH CAROLINA

The SCDOR will grant a six month extension of time to taxpayers that request a South Carolina extension. Please make sure that the appropriate checkbox is checked on the SC1040, if a federal or South Carolina extension has been filed.

Taxpayers or their preparers can file a South Carolina Extension of Time to File (SCnetFile) at dor.sc.gov/iit-filing. SCnetFile allows taxpayers or their preparers to submit the state extension form and any balance due to the SCDOR. Like all SCDOR web based applications, payment can be submitted by EFW (Electronic Funds Withdrawal/ACH Debit) or by credit card (VISA or MasterCard).

CHAPTER 1: FED/STATE ELECTRONIC FILING

BACKGROUND

In 1991, the SCDOR joined the IRS in Phase I of a pilot project to transmit federal and state data electronically. The pilot test proved successful with approximately 250 participants from the SCDOR and the IRS filing both federal and state income tax returns. Because of the successful pilot, the SCDOR and the IRS offered the first state wide electronic filing program in the nation to South Carolina taxpayers in 1992.

Fast forward to 2016, the Fed/State Filing Program will hit another milestone as South Carolina should surpass 2 million electronically filed returns.

HOW FED/STATE OR STATE ONLY FILING WORKS

Tax preparers and transmitters participate in the Fed/State Program by filing both the federal return and the state return in one transmission or the South Carolina return only to the IRS. After acknowledging acceptance of the federal return with state data to the transmitter, the IRS makes the state data available for retrieval by the SCDOR. After retrieving the data, the SCDOR processes the returns in the state's processing system.

The SCDOR provides a receipt to the transmitter that a return has been retrieved from the IRS. Within 48 hours of the initial receipt notification, the SCDOR acknowledges acceptance of the return. There may still be delays during initial startup and the volume filing peaks.

Taxpayers usually receive their refunds by direct deposit, debit card, or paper check within three weeks of the transmission of the return. The SCDOR does not provide a refund chart. SCDOR generates refunds three times a week during the filing season (January through May).

WHO CAN PARTICIPATE

All interested parties who wish to file South Carolina electronic returns may do so if they meet the following requirements:

1. They must be accepted by the IRS for Fed/State Electronic Filing.
2. They must transmit the South Carolina returns to the IRS using software accepted for Fed/State or State Only Electronic Filing.
3. The EFIN must be accepted by the IRS.

CHAPTER 2: APPLICATION PROCESS

Those who wish to participate in the Fed/State Electronic Filing Program must apply with the IRS. All IRS application information (requirements and criteria) can be found at www.irs.gov. IRS definitions of the categories of electronic filers (EROs, transmitters, or software developers) also apply for South Carolina.

No separate application form is necessary for the SCDOR. You **DO NOT** need to provide the SCDOR a copy of your IRS acceptance letter. South Carolina electronic return originators (EROs) do not need to contact the SCDOR nor will they be notified by the SCDOR.

CHAPTER 3: ACCEPTANCE AND TESTING

ACCEPTANCE PROCESS

South Carolina is a “piggy-back” state. EROs/transmitters are automatically accepted into the South Carolina electronic filing program upon acceptance by the IRS. Again, no separate notification will be sent by SCDOR.

SOUTH CAROLINA TESTING

All software developers are required to test their software with South Carolina test data. Only software tested and accepted by the SCDOR may be used for South Carolina electronic filing.

Software developers can access software schemas, business rules, draft forms and test packages from a secure developer site. Upon notification by developers that test data has been transmitted, the SCDOR will retrieve their state test data from the IRS. Test data is processed, evaluated, and software developers are notified of results.

Neither transmitters nor preparers are required to submit test data or transmissions. However, they should ensure that their respective software has been accepted by both the IRS and the SCDOR. Only software developers are required to test with SCDOR.

EFIN AND ETIN

Electronic Filer Identification Numbers (EFIN) and electronic transmitter identification numbers (ETIN) are assigned by the IRS. The SCDOR will use the EFIN and the ETIN in the state operation of the Fed/State Electronic Filing Program. These numbers will also be used to identify preparers and transmitters in the South Carolina acknowledgment system.

CHAPTER 4: SOUTH CAROLINA ELECTRONIC RETURN

The South Carolina electronic return consists of electronically transmitted data. South Carolina supports all of the SC1040 base family forms for electronic filing. This includes part year resident and non-resident returns as well as credit for taxes paid to another state or returns with other nonrefundable credits claimed on SC 1040TC. With over 25 nonrefundable credits in existence, check with your software developer as to which nonrefundable credits claimed on the SC 1040TC they support. SCDOR encourages developers to support the credits that are assigned their own line on the SC1040TC, but it is not a certainty.

SCDOR has long supported the direct deposit option for receipt of a taxpayer's refund. South Carolina DOES NOT support debit or credit card payments in the Federal/State electronic filing program. Payment by EFW is accepted for balance due returns filed thru the Fed/State programs (also see Online Voucher Payments on page 7).

ELECTRONIC SOUTH CAROLINA RETURN

The following forms/schedules may be transmitted electronically (electronic return):

- SC1040** - SC Long Form
- Schedule NR** - SC Non-Resident Form
- SC I-319** - Tuition Tax Credit
- SC4972** - Tax on Lump Sum Distributions
- SC2210** - Underpayment of Estimated Tax by Individuals
- SC1040TC** - Tax Credits (all credits on the form)
- I-333** - Anhydrous Ammonia Additive Credit
- I-334** - Milk Credit
- I-335** - Active Trade or Business Income
- I-360** - Classroom Teacher Expenses Credit

SUPPORTING FEDERAL RETURN AND SCHEDULES

(Software should be programmed to meet this requirement.)

EXCLUSIONS FROM FED/STATE ELECTRONIC AND ONLINE FILING PROGRAMS

Known Selected Exclusions Imposed by the IRS (See www.irs.gov for additional information):

- Corrected Individual Income Tax Return
- Return of a non-calendar year filer

Exclusions Imposed by the SCDOR:

- Amended or corrected Individual Income Tax Return (SC1040X)
- Prior Year Returns (any return not for tax year 2015, 2014, or 2013)
 - If your developer supported MEF1040 for South Carolina in tax years 2014 or 2013, you will be able to file prior year returns.

- Return of a non-calendar year filer

Note: Form SC4852 (Substitute Form W-2, *Wage and Tax Statement*, also referred to as *Employee Complaint Form*) is not supported in the SC electronic filing program. However, this does not prevent a taxpayer from filing a SC return electronically. The IRS program will accept a non-standard W-2 (substitute W-2). The federal form 4852 is not transmitted electronically. A notation is placed on the W-2 to indicate that it is non-standard. This may be another good document to scan and attach as a PDF to your client's return.

CHAPTER 5: TRANSMITTING THE SOUTH CAROLINA ELECTRONIC RETURN

Since the South Carolina electronic return is transmitted to the IRS initially, the transmitter must comply with all electronic transmitting procedures, communications requirements, and technical specifications required/defined by the IRS.

SOFTWARE

Electronic return originators (EROs) and transmitters must use software that has been accepted by the SCDOR for filing the South Carolina return along with the federal return.

WHERE TO TRANSMIT FEDERAL/STATE (LINKED) OR UNLINKED RETURNS

Returns must be transmitted to the IRS. An Electronic Return Originator (ERO) whose business lies outside the area supported by the IRS Service Center for South Carolina must ensure that the EFIN is transmitting to the appropriate IRS Service Center.

Participants in the Fed/State or State Only Electronic Filing Program should confirm with their software developers or direct transmitters that the software can process and transmit the state data along with the federal data to the appropriate IRS Service Center.

REJECTION BY THE IRS

The IRS will identify certain conditions in the state return data that will cause rejection upon receipt of return data. The IRS will provide a rejection code in the acknowledgment record, but this rejection is generated by the IRS and not South Carolina. If a federal return is rejected due to errors, the accompanying state return will also be rejected. If a state tax return is rejected due to errors, the federal return will also be rejected.

The IRS provides a complete list of all reject codes, including those applicable to the state return. If the error is one that can be corrected and the record processed, both return records may be retransmitted to the IRS. Repeated rejection of transmissions could cause the IRS to rescind the electronic filing privileges of an ERO. **Please be sure to reattach the South Carolina return when retransmitting rejected returns.**

RECEIPT AND ACKNOWLEDGEMENT OF THE SOUTH CAROLINA ELECTRONIC RETURN

Purpose of South Carolina Receipt and Acknowledgment

SCDOR will provide both a receipt and an acknowledgment of acceptance of the South Carolina return. The receipt is designed to inform transmitters and EROs that the South Carolina return data has been retrieved. The acknowledgment of acceptance notifies the recipient that the return has been accepted by the state and is being processed. The South Carolina receipt and acknowledgment process is totally

separate from the federal process. *An acknowledgment from the IRS does NOT guarantee that the SCDOR has received or will receive the return.*

South Carolina Receipts and Acknowledgments

South Carolina will transmit receipts and acknowledgments to the IRS. Please do not expect the state receipts and acknowledgments to be available and match the IRS. Under normal processing conditions, the South Carolina receipts and acknowledgments file should be available to a transmitter within two (2) work days from the time the federal acknowledgment is received from the IRS. The acknowledgement process should be faster with the advent of the MEF1040 process, but still may experience delays around peak filing dates.

DO NOT retransmit a return unless your initial transmittal printout indicates a South Carolina return was NOT attached. This could result in a duplicate filing and delay the taxpayer's refund.

ERRORS ON RETURNS RECEIVED BY THE SCDOR

Although the error rate is very low, a few errors will be detected on returns received at the SCDOR. MEF1040 returns may be subject to rejection by South Carolina. MEF1040 returns have strict formatting and data validation rules that will minimize errors. Your software should be constructed to prevent transmission of returns that violate these formatting and data validation rules.

Returns with errors can still be transmitted and processed. **South Carolina will provide an acknowledgment or rejection notification to the preparer/ERO.** All inaccurate and incomplete returns will be corrected through normal error resolution procedures. If a refund is due, there will be delays in the issuance of a refund.

SOUTH CAROLINA VALIDATION OR REJECT MESSAGES

If the software developer does not properly validate the South Carolina return data and allows the return to be transmitted, the return will not be accepted and a message will be returned to the preparer/transmitter. These messages generally reference the offending field or line to allow easy identification and correction by the preparer. Long standing processing procedures will block processing of duplicate returns filed by Efile or paper, but could delay issuance of a refund to the taxpayer.

TAX FRAUD

The SCDOR has an aggressive program to detect and stop any type of fraud that falls within its jurisdiction. The SCDOR has established a task force, through its Criminal Intelligence Division and a Fraud Unit, in an effort to identify and stop fraudulent refund schemes. Several computer programs have been developed and implemented to detect fraudulent refund schemes. The task force has identified numerous tax preparers preparing suspicious returns.

With the popularity of electronic filing, fraudulent schemes used by individuals to obtain refunds improperly have increased. A significant commitment to identify and stop these fraudulent schemes and to prosecute the individuals involved has been made by the agency.

Over 90% of the tax preparers prosecuted by the SCDOR for fraud have received prison sentences averaging five years each. The SCDOR plans to continue this aggressive enforcement approach to tax fraud to deter other taxpayers from undertaking similar fraudulent schemes.

CHAPTER 6: SC8453

All required sections of the SC8453 must be completed. The SCDOR NO LONGER requires the SC8453 be mailed to the SCDOR. The form still must be completed and maintained by the ERO for three years.

COMPLETION OF THE SC8453

Although the SCDOR no longer requires a hard copy of the SC8453 to be submitted, the form must be completed and maintained. After the return has been prepared and **before** the return has been transmitted, the taxpayer (and spouse, if filing jointly) must verify the information on the return and the **SC8453** as well as **sign and date** the **SC8453**. The preparer/transmitter must provide the taxpayer with copies of the return and the **SC8453**. Preparers and EROs must not allow taxpayers to sign a blank **SC8453**.

DECLARATION AND SIGNATURE OF ERO AND PAID PREPARER

EROs and paid preparers are required to complete all information requested in Part IV of the **SC8453**.

ATTACHMENTS TO THE SC8453

1. State copies of Form W-2 with SC Withholding. (Attach to front of SC8453.)
2. State copies of Form 1099 with SC Withholding. (Attach to front of SC8453.)
 - a. Form W-2 and Form 1099 are required only when they indicate South Carolina withholding.
3. Schedules explaining *other* modifications made on the back of SC1040.
4. Documents conveying required signatures, if applicable (as indicated in IRS *Publication 1345*.)

CORRECTIONS TO THE SC8453

If the ERO makes changes to the electronic return (after the taxpayer has signed the SC8453, but before the data has been transmitted), the ERO must have the taxpayer complete and sign a corrected SC8453 if the following conditions apply:

1. Federal taxable income changes by more than \$25.00.
2. State refund changes by more than \$7.00.

Non-substantive changes are permissible on the **SC8453** provided the person making the correction initials the change. **Remember: DO NOT MAIL SC8453 to the SCDOR!**

CHAPTER 7: REFUND OPTIONS AND DIRECT DEPOSIT

REFUND OPTIONS

Taxpayers may elect to have their 2015 refunds paid in one of the following ways:

1. Deposited into a financial institution account
2. Received on a debit card issued by a financial institution (Bank of America)
3. Remitted as a check
4. Applied to 2016 estimated tax

Three combinations of these options are allowed:

1. Part of a refund may be applied to estimated tax and the remainder of the refund may be paid by direct deposit.
2. Part of a refund may be applied to estimated tax and the remainder of the refund may be paid by a debit card.
3. Part of a refund may be applied to estimated tax and the remainder of the refund may be paid by check.

Taxpayers may *not* combine partial payment by check with partial payment by EFW. Unlike the IRS, the SCDOR does not allow for the deposit of tax refunds into multiple bank accounts.

DIRECT DEPOSIT

The direct deposit option is available for both electronic and paper filed refund returns for tax year 2015.

Refunds by direct deposit are electronically transferred to the financial institution account indicated on the **SC8453**.

NOTE: The financial institution accounts (into which the South Carolina refund and the IRS refund are deposited) may be different. Therefore, the routing transit numbers (RTN) and bank account numbers may not be the same. Taxpayers should use the RTN and bank account numbers from a check and NOT a deposit slip.

REQUIREMENTS FOR DIRECT DEPOSIT

The SCDOR will make state refunds by direct deposit to a taxpayer's financial institution, if the following requirements have been met:

1. Taxpayers must provide proof of account to the ERO.
2. Taxpayers must complete and sign **Form SC8453**.

The IRS sets forth detailed eligibility requirements, responsibilities, and instructions governing tax preparers, transmitters, and EROs who offer taxpayers the option of direct deposit. Those same rules, policies, and procedures apply when offering direct deposit on the state return.

PREPARING TAXPAYERS FOR SOUTH CAROLINA DIRECT DEPOSIT

Taxpayers usually receive refunds by direct deposit within two weeks of filing their returns. Before authorizing a direct deposit, taxpayers should confirm with their financial institution that the institution accepts Automated Clearing House (ACH) transactions.

Preparers and EROs must stress to taxpayers the importance of supplying correct information because the direct deposit election, the routing transit number (RTN), and bank account number (BAN) may not be changed once a return has been accepted by the IRS.

If any of the following conditions exist, the SCDOR will issue a check:

1. Invalid Routing Transit Number (RTN).
2. Errors on the South Carolina return.
3. Rejection by the receiving depository financial institution. (Some financial institutions do not permit deposit of a joint refund into an individual account. The SCDOR is not responsible when a financial institution refuses a direct deposit).
4. SCDOR determination that certain conditions justify a paper check.

The South Carolina receipt and/or acknowledgment only indicates receipt of the return at the SCDOR. It does not indicate proof that a refund check will be issued or that a direct deposit request will be honored.

BANK PRODUCTS

With the IRS elimination of the Debt Offset Indicator a couple of years ago, the era of RALs (Refund Anticipation Loans) has passed. During the RAL era, the SCDOR neither supported nor prohibited Refund Anticipation Loans (RALs).

Now, we see varying types of bank products that mimic a RAL. Using a bank product will not speed up the receipt of a refund issued by the SCDOR. If the preparer is to receive the client's state refund in the form of a direct deposit, the deposit should be made into the account set up by the preparer for the client with the preparer's partner bank within two weeks from the filing date. The preparer will be authorized to issue the client a check from the partner bank and either call the client to pick up the refund check or mail it to the client.

- The preparer **SHOULD NEVER** have direct deposits for clients routed to their own personal bank accounts.
- The agency and the State Treasurer's Office are not and will not be liable for any loss suffered by the taxpayer or the preparer/transmitter/ERO as a result of the SCDOR denial of a direct deposit request.
- Filing an electronic return that indicates a refund is due **does not** guarantee a refund will be issued.

NOTE: With the elimination of the debt indicator by the IRS, this reduces the appeal to EROs/preparers to offer RALs.

CHAPTER 8: ASSISTANCE

FOR TAXPAYERS - REFUND INFORMATION

The SCDOR's Refund Status Line provides taxpayers with information about their refunds. The Refund Status Line is available 24 hours a day. Taxpayers or EROs may inquire about the date refunds will be issued by check or deposited into financial institution accounts.

Taxpayers should be advised to confirm acknowledgment of their South Carolina return with their practitioners before calling the Refund Status Line.

Taxpayers can call **803-898-5300** for automated refund information (the system will advise the refund issuance date or advise the return is in process). Taxpayers are advised to allow **three weeks** for processing electronic returns before calling the automated system to check the status of refunds. (For paper returns, allow six weeks before calling.) **For automated refund information, taxpayers must provide:**

- **Social Security Number (primary on a jointly filed return)**
- **Amount of anticipated South Carolina refund**

The status of a refund may be checked online at dor.sc.gov/refund. **Refund information on the automated refund line and website are updated daily at 12:00 p.m.**

For return problems general taxpayer assistance call 803-898-5000 or toll free at 1-844-898-5242.

TAX INFORMATION - FOR EROS

HelpDesk for Individual Income Electronic Filing: 803-896-1715

EROs must provide their name, name of their business, and the name of their software provider. When you call the HelpDesk, employees that answer the phone should be able to assist you. If not, your issue will be escalated to a more expert employee. In these cases, it may be necessary to provide a submission ID for the electronic return you are inquiring about.

Other correspondence, if applicable, (for example information about individual income electronic returns that contain errors) should be mailed to:

SCDOR
Taxpayer and Business Services – Administrative Special Projects
P.O. Box 125
Columbia, SC 29214-0401
ATTN: Keith J Wicker

Email questions to indelf@dor.sc.gov.

CHAPTER 9: BALANCE DUE RETURNS

The SCDOR accepts balance due electronic returns. Preparers **must inform their taxpayer clients** of the procedures for payment of South Carolina balance due returns as outlined below.

FILING BALANCE DUE RETURNS

The state balance due or zero liability return should be filed as any other state electronic return is filed.

PAYMENT OPTIONS

Taxpayers may elect to have their 2015 balance due amounts paid in one of the following ways:

1. Mail a check or money order with the SC1040V
 2. Drafted from a financial institution by EFW
 3. Go to dor.sc.gov/ePay to submit SC1040V with payment by credit card or EFW
- OR
4. Part of a balance due may be paid by bank draft from a financial institution account (EFW) and the remainder by check.

WHEN TO PAY BALANCE DUE RETURNS

Taxpayers filing electronically will be given until May 1, 2016 to both file the return and pay any balance due with no penalty and interest charges. **This incentive does not apply to paper returns or the federal income tax return.** That is an extra two weeks! Paperless filing saves money in processing and storing paper returns and is the most reliable method. Therefore, **if you file electronically** you have until May 1 instead of April 15 to file your state return and pay your balance due.

HOW TO PAY BALANCE DUE RETURNS

Tax practitioners **must** give taxpayers, with balance due returns, a completed copy of **SC1040V, Individual Income Tax Payment Voucher**.

Tax practitioners should advise their clients to attach a check or money order to the **SC1040V (Individual Income Tax Payment Voucher)** and to mail it to the SCDOR by **May 1**.

Submit SC1040V Electronically Online: Taxpayers may submit their 2015 Individual Income Tax Payment Voucher (SC1040V) electronically. Taxpayers or tax practitioners, who file electronically, can submit the voucher and payment by going to dor.sc.gov/ePay. Payment by EFW or credit card (VISA or MasterCard) will be accepted.

The incentive will not extend the statute of limitations for filing a claim for refund. Therefore, any original return without a valid extension received after April 15, 2016 will be subject to a two year limitation period for claiming a refund. *Federal returns or extension requests are still due April 15, 2016.*

WHERE TO MAIL PAYMENT FOR BALANCE DUE

The mailing address for SC1040V with payments attached is:

SCDOR
Individual Income Tax Payment
Columbia, SC 29214-0020

NOTE: Use of the nine-digit (Zip + 4) zip code will speed processing.

Tax practitioners may wish to point out the mailing address printed on the SC1040V for their convenience. They should also advise taxpayers to write their social security number and the type of tax being paid on the check or money order. This information helps the SCDOR staff insure correct and prompt credit to the taxpayer's account, even if the payment is somehow detached from the tax form.

ELECTRONIC FUNDS WITHDRAWAL (EFW)

The EFW option is available for electronic balance due returns for tax year 2015. Payments by EFW are electronically transferred to the financial institution account indicated on the **SC8453**. Taxpayers or authorized EROs may contact the SCDOR two or more days ahead of the withdrawal date selected to have the transaction cancelled. Please call the Electronic Filing HelpDesk at 803-896-1715 to initiate this action.

NOTE: The financial institution accounts from which the South Carolina payment and/or the IRS payment are withdrawn may be different. Therefore, the routing transit numbers (RTN) and bank account numbers (BAN) may not be the same.

REQUIREMENTS FOR EFW

The SCDOR will withdraw state payments by EFW from a taxpayer's financial institution, if the taxpayer electronically filed their return.

The IRS sets forth detailed eligibility requirements, responsibilities, and instructions governing tax preparers, transmitters, and EROs who offer taxpayers the option of EFW. Those same rules, policies, and procedures apply when offering EFW on the state return.

PREPARING TAXPAYERS FOR SOUTH CAROLINA EFW

Before authorizing an EFW, taxpayers should confirm with the financial institutions that the institutions can accept ACH transactions.

Preparers and EROs must stress to taxpayers the importance of supplying correct information because the routing transit number (RTN) and bank account number may not be changed once a return has been accepted by the IRS.

Taxpayers can elect to have the payment withdrawn as late as October 15. If the taxpayer selects a date after May 1 and an extension was not requested from the SCDOR, the taxpayer will be responsible for penalties and interest from April 15 forward to the withdrawal date. Payment dates selected 48 to 72

hours after transmission of the return may not be honored on the date selected. The next bank day after receipt and processing by the SCDOR will be the actual payment date.

If any of the following conditions exist, the SCDOR will issue a notice requiring payment by check:

1. Invalid Routing Transit Number (RTN).
2. Errors on the South Carolina return.
3. Rejection by the receiving depository financial institution (the SCDOR is not responsible when a financial institution refuses an EWF).
4. The SCDOR's determination that certain conditions justify canceling the withdrawal request.

The South Carolina receipt and acknowledgment only indicates receipt of the return at the SCDOR. It does not indicate proof that an EFW will occur.

CHAPTER 10: RESPONSIBILITIES OF ELECTRONIC FILERS/TRANSMITTERS/EROS

Electronic filers, transmitters, and EROs must abide by the terms set forth in the **South Carolina Handbook** and must maintain a high degree of integrity, compliance, and accuracy to continue participation in the Federal/State Electronic Filing Program. They must also meet the following requirements:

COMPLIANCE

All electronic filers must comply with the requirements, schemas, and specifications set forth by the IRS; this **South Carolina Handbook (SC1345)**; and the **SCDOR Electronic Filing System: Information for Software Developers (SC1346)**.

TIMELINESS OF FILING

Transmitters and EROs must ensure that electronic returns are filed in a timely manner. The date of the IRS acknowledgment will be considered the filing date for a South Carolina return transmitted electronically. Transmitters and EROs must **confirm acknowledgment of the state return by the SCDOR** before considering the state return received.

FILING AN EXTENSION

The IRS will accept **Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return**, for electronic transmission. However, the SCDOR **will not** receive a record of that electronic data. If you are filing **an electronic** return after **April 15**, an extension form should be filed for all electronic returns (refunds and zero balance due) so that the taxpayer does not reflect a history of filing delinquent returns.

Taxpayers or EROs alike can also file extensions electronically via SCnetFile for Extensions at www.dor.sc.gov/iit-filing. SCnetFile for Extensions will accept zero balance and balance due filings. Remittance of the balance due can be submitted by credit card or EFW to the SCDOR. SCnetFile for Extensions is accessible from February to mid-April.

Balance Due Extensions on the South Carolina Return: The SCDOR suggests that at the time the Federal 4868 is transmitted electronically, preparers submit a paper copy of the **SC4868** or utilize SCnetFile for Extensions to convey the request for an extension to the agency. This will prevent a balance due notice from being issued to the taxpayer.

If a **Federal Form 4868** is mailed to the SCDOR, please write “For South Carolina Purposes” on top of the form. The appropriate extension form or letter should be mailed to the address listed on the SC4868.

DEADLINE FOR FILING

The SCDOR will accept electronically filed South Carolina returns transmitted to the IRS into November 2016. The IRS allows and the SCDOR honors the five day perfection period for returns submitted timely

and rejected by the IRS. The return still can be filed electronically until the IRS cutover for tax year 2016 filings.

RESPONSIBILITY TO CLIENTS

Preparers have been entrusted with the task of filing a client's tax return and must assume the responsibility of ensuring that the return arrives at the SCDOR. In the event that the electronic state return fails to arrive at its destination, preparers may resubmit South Carolina returns via State Only Electronic Filing or notify their clients to file a paper return.

CHANGES ON THE RETURNS

If the transmitter or taxpayer wishes to make any changes after the return has been accepted and acknowledged, the taxpayer must file an amended return (**SC1040X**) through the paper document filing process. South Carolina amended returns must be mailed to the following address:

SCDOR
Income Tax Section
Columbia, SC 29214-0012

The tax practitioner should have the client ensure that the original return has been processed before filing the amended return.

CHECKING THE SOUTH CAROLINA ACKNOWLEDGMENT FILE

South Carolina transmits acknowledgments directly to the IRS. Upon receipt of the state acknowledgment of an electronic South Carolina return, transmitters are required to notify their EROs of the acknowledgment.

A South Carolina acknowledgment indicates that the return has been received, accepted, and will be processed. The taxpayer should be advised to wait **at least three weeks** from the date of acknowledgment before inquiring about their tax return.

Any questions concerning returns with errors will be directed to the taxpayer or their agent, who has power-of-attorney on file for the year in question. Questions may also be directed to the agent, if the taxpayer indicated on the return that they granted authority to the ERO to discuss with the SCDOR.

IMPORTANT NOTICE TO TRANSMITTERS, PREPARERS, AND EROS:

- 1. Monitor acknowledgments on a routine basis to ensure that the returns you transmitted have been received by the SCDOR.**
- 2. Do not mail the SC8453 – maintain in your records for 3 years.**

SALES TAX ON ELECTRONIC TRANSMISSION OF DATA

When a preparer both prepares and electronically transmits a return, charges for preparing and transmitting the return are NOT subject to sales tax. If a preparer electronically transmits a return prepared by another person, charges for transmitting the return are subject to sales tax. If you:

Prepare Only: No Sales Tax Due

Prepare and Transmit: No Sales Tax Due

Transmit Only: Sales Tax Due

The South Carolina Revenue Ruling #91-20 provides the SCDOR's official interpretation of how the sales tax law applies to the transmission of data with electronic filing. It is available to the public.

Those who offer transmission only electronic filing service must obtain a retail sales license. To do so, they must file a Form SCTC-111 (Business Tax Application) with the SCDOR and pay the \$50 license fee. This license is permanent and the cost is a one-time expense.

DEBT SETOFFS

The SCDOR assists other state agencies, institutions of higher learning, political subdivisions of the state, and the IRS in the collection of overdue accounts. All or part of a refund can be sent directly to these claimant agencies, if they notify the agency that a taxpayer has a past due account with them.

The SCDOR charges the taxpayer a \$25 administrative fee to complete a refund set off. ***If any of the taxpayer's refund is sent to a claimant agency, the SCDOR will notify the taxpayer in writing usually within a week of the refund being reduced.*** If the refund exceeds the amount owed the claimant agency plus the administrative fee, the balance will be either direct deposited or sent by paper check to the taxpayer.

If your client believes he or she does not owe the debt, the amount sent was incorrect, or the debt has already been paid, the taxpayer must contact the claimant agency not the SCDOR.

DEBTS: FREQUENTLY ASKED QUESTIONS

1. Can South Carolina seize my client's refund for a debt?

Under the provisions of Code Section 12-56-20 of the South Carolina Code of Law, the SCDOR is authorized to seize refunds otherwise due to taxpayers who have delinquent debts with:

1. SCDOR
2. South Carolina Department of Social Services
3. Any other government agency as defined by the South Carolina Code of Law
4. Public or private institutions of higher learning
5. Political subdivisions (includes the Association of Counties & Municipal Association)
6. IRS
7. Housing Authority
8. Student Loan Corporation
9. Hospitals (if they are political subdivision, state, or South Carolina Association of Counties affiliated)

2. Will my client be notified before his or her refund is taken for a debt?

Yes, the claimant agency must notify the debtor of its intentions to cause the debtors refund to be setoff. This notice must be given in person, left at the dwelling or usual place of business of the debtor, or sent by certified or registered mail to the debtors last known address no less than 30 days before the claimant agencies make a request to the SCDOR. ***If any of a taxpayer's refund is sent to a claimant agency, the SCDOR will notify the taxpayer in writing usually within a week of the refund being reduced.***

3. Will a fee be charged for collection of the debt?

Yes, the SCDOR will retain up to \$25 to defray the administrative expense. However, an additional fee may be charged by the claimant agency if they are affiliated with the South Carolina Association of Counties and Municipal Association.

4. Can the \$25.00 administrative fee be refunded by the SCDOR?

If the debt is with the IRS and has been satisfied prior to the debt match, the SCDOR will refund the \$25 fee. If the debt is with the SCDOR and is paid in full prior to the debt match, the SCDOR will automatically refund the administrative fee.

5. If my client files a joint return and his or her spouse has an outstanding debt, will the entire refund be taken?

Yes. The SCDOR is not required to apportion funds resulting from joint returns. It is at the discretion of the claimant agency whether or not to refund a portion of the amount taken.

SELECTED AGENCIES AND THE DEBTS COLLECTED THROUGH DEBT SETOFF

Agency	Debt Types
B & C Retirement System	Retirement disability not approved or approved for only a certain time
Department of Social Services	Child support, default on child support, overpaid food stamps, aid to families with dependent children
Educational Institutions	State supported: any debt owed Non-state: defaulted student loans under Chapter 111, 113, or 115 of Title 59
MUSC Medical Center	Patient accounts not paid
Municipal Association	Court fines, utility bills, excessive parking fines property taxes
Santee Cooper Authority	Electrical bills
SC Association of Counties	Hospital bills, ambulance fees, magistrates fees, water & sewer charges, landfill - solid waste fees, substance abuse programs
SC Crop Pest Commission	Failure to pay assessments for cotton
SC Employment Security Commission	Overpaid unemployment benefits
SC Health & Human Services	Recipient not eligible for Medicaid, Medicaid paid to accident victims but cash settlement also received
SC Jobs- Economic Development	Loan payments

ELECTRONIC FILING: FREQUENTLY ASKED QUESTIONS

1. What do I need to do to file electronically with South Carolina if I've already been accepted through the federal program?

Once the IRS has accepted you as an ERO, you may file electronic tax returns with South Carolina. SCDOR does not require a separate registration. Go to www.irs.gov or contact the IRS for questions concerning your federal application or to amend your application.

2. When will SCDOR start accepting electronic filed returns?

The SCDOR follows the IRS calendar. The IRS is scheduled to begin accepting electronic returns on January 19, 2016.

3. Are preparers required to test data or transmissions?

No, only your software provider is required to submit test data or transmissions.

4. Which forms may not be transmitted electronically?

The following may not be transmitted electronically:

- SC1040X - SC amended or corrected income tax returns
- SC4852 - Substitute W-2 form
- Back year returns prior to tax year 2013
- Return of non-calendar year filers

5. Do I need to mail the SC8453 to the SCDOR?

No, DO NOT mail the SC8453 to the SCDOR. Attach all W-2s and 1099s reflecting South Carolina withholding to the SC8453 and retain in your records for three years.

6. I filed my client's return electronically. The federal return was received, but the SCDOR did not receive the state return. Why was the state return not transmitted along with the federal return?

The preparer may not have specified that a South Carolina return was to be transmitted with the federal return. There are, at least, two or three prompts in software applications to mark indicating that a state return is being transmitted with the federal return. If these indicators are not marked, the federal return is transmitted and the state return remains on your computer. Once the federal return has been transmitted without the state return, there are two possible filing alternatives: the ERO may file the South Carolina return as an unlinked/State Only return OR the client may file a paper copy.

7. What procedure do I follow if my client has not received a refund check, but your records indicate that it has been mailed?

For a debit card that has not been received, contact Bank of America. Information on the debit card program can be found at dor.sc.gov/iit under "What's New".

If the refund check has been issued over 30 days ago, the SCDOR will research the status. If the check is outstanding, has not been returned, and the address on the return is correct, form SC3911 (refund

tracer) must be completed by the taxpayer. Call 803-898-5000 or toll free 1-844-898-5242 to receive a SC3911 or for more information.

8. How can the status of my client's refund be checked?

Please do not call the Electronic Filing HelpDesk to check on a refund. You may check the status of a refund over the Internet at dor.sc.gov or by calling the automated number at 803-898-5300. Make sure your acknowledgment indicates that you did transmit a state return.

9. What procedure do I follow if the address is incorrect on my client's return?

A change of address form (SC8822) should be filled out and sent to the SCDOR.

10. If my client is claiming a credit for tax paid to another state, can my client file electronically?

South Carolina now supports credit for tax paid to another state or returns with other nonrefundable credits claimed on the SC1040TC. Most developers support the summary SC1040TC form. If the developer supports the SC1040TC, file the return electronically (even if the individual tax credit form may not be supported electronically). Retain a hard copy of the individual tax credit form and if required by the SCDOR to complete the filing process, you will be notified to provide a copy. It is now possible to scan the tax credit form and attach it as a PDF to the electronic return.

11. My client requested direct deposit, but shows no record of receiving one. How should this be handled?

Your client should first check with their bank and make sure that a deposit was not made between the processed date and five working days after the issue date. If the bank shows no record of receiving the deposit, call the Individual Income Tax Section at 803-896-1590.

12. Why would a direct deposit not be honored?

If any of the following conditions exist, the direct deposit may be issued as a paper check:

- Invalid Routing Number (RTN)
- Errors on the South Carolina return
- Refund offset (if there is a refund remaining after the satisfaction of a debt, the SCDOR may issue a paper check).
- Rejected by the receiving depository financial institution. (Some financial institutions do not permit the deposit of a joint refund into an individual account. The SCDOR is not responsible when a financial institution refuses a direct deposit).
- The SCDOR may deem that certain conditions justify a paper check.

13. If my client's return is filed requesting direct deposit, does the client have the option to change the direct deposit to a check?

No. Once a return has been transmitted electronically, the refund option cannot be changed.

14. Can South Carolina seize my client's refund for a debt?

Under the provisions of Code Section 12-56-20 of South Carolina Code of Law, the SCDOR is authorized to seize refunds otherwise due to taxpayers who have delinquent debts with:

- SCDOR
- Department of Social Services
- Any other government agency as defined by South Carolina Code of Law
- Public or private institutions of higher learning
- Political Subdivision (includes South Carolina Association of Counties & Municipal Association)
- IRS
- Housing Authority
- South Carolina Student Loan Corporation
- Hospitals (includes South Carolina Association of Counties, political subdivisions)

***If your client has any questions or wishes to appeal seizure of refund, he or she may write or call the appropriate agency/educational institution listed on the notice. The SCDOR does not arbitrarily seize a refund; we are directed to do so by the agency the taxpayer owes money.**

15. Will my client be notified before the refund is taken for a debt?

Yes, the claimant agency must notify the debtor of its intentions to cause the debtors refund to be set off. This notice must be given in person, left at the dwelling or usual place or business of the debtor, or sent by certified or registered mail to the debtors last known address no less than 30 days before the claimant agencies request to the SCDOR.

16. Will a fee be charged for collection of debt?

Yes, the SCDOR will retain up to \$25 to defray its administrative expense. Reimbursement or partial reimbursement of the \$25 fee must be obtained from the claimant agency by the taxpayer.

17. How do I receive acknowledgment for receipt of a South Carolina return?

South Carolina transmits acknowledgments to the IRS.

18. Who should I contact if I don't receive a state acknowledgment?

Upon request by developers, the IRS can rehang acknowledgments. Before requesting an acknowledgment(s) to be rehung, check your IRS transmittal acknowledgment to confirm that a South Carolina return was included with the federal return. Tax preparers or transmitters should contact their software company.

FILING INDIVIDUAL INCOME TAXES ELECTRONICALLY

Taxpayers may either use a tax professional or file from home. Electronic Filing provides a rapid and accurate way of capturing taxpayer data, reduce errors on returns, and save taxpayer dollars. Taxpayers receive their refunds much faster.

Fed/State or State Only Online Filing

Taxpayers may use commercial tax preparation software to file their federal and state tax returns together or separately over the Internet. Taxpayers may qualify for FREE filing of both their federal and South Carolina returns. Go to dor.sc.gov/iit-filing and select the Free File link. There is a listing of all developers who offer FREE filing of both the federal and South Carolina returns. Criteria to qualify for the FREE FILE offers are provided.

2016 marks the fourth year of the Free File Fillable program! If you do not qualify to file both a FREE federal and South Carolina return through a Free File product, you can access the South Carolina Fillable Forms link. This program allows you to fill out the South Carolina SC1040 and submit the I-319 (tuition tax credit) or I-330 (contribution to trust funds) forms using a fillable form product from a third party tax preparation software. The taxpayer can complete the form and print it for mailing to the SCDOR or click a button to electronically submit the information to the agency. South Carolina Fillable Forms is very limited in the forms it supports and does not provide the full tax preparation ability of standard Free File EFile products.

If you do not qualify for both a FREE federal and South Carolina filing and don't want to use the South Carolina Fillable Forms program, some developers offer a FREE federal return filing and the South Carolina return for a fee online using commercial tax preparation software. These offers start at less than \$25 to file both federal and South Carolina returns. **Information regarding commercial tax preparation software is on our website at dor.sc.gov/iit-filing (select [Federal and State Online Filing Options](#)).**

SOUTH CAROLINA COUNTY CODES

Abbeville.....	01	Dillon.....	17	Lexington.....	32
Aiken.....	02	Dorchester.....	18	McCormick.....	33
Allendale.....	03	Edgefield.....	19	Marion.....	34
Anderson.....	04	Fairfield.....	20	Marlboro.....	35
Bamberg.....	05	Florence.....	21	Newberry.....	36
Barnwell.....	06	Georgetown.....	22	Oconee.....	37
Beaufort.....	07	Greenville.....	23	Orangeburg.....	38
Berkeley.....	08	Greenwood.....	24	Pickens.....	39
Calhoun.....	09	Hampton.....	25	Richland (Columbia)	40
Charleston.....	10	Horry.....	26	Saluda.....	41
Cherokee.....	11	Jasper.....	27	Spartanburg.....	42
Chester.....	12	Kershaw.....	28	Sumter.....	43
Chesterfield.....	13	Lancaster.....	29	Union.....	44
Clarendon.....	14	Laurens.....	30	Williamsburg.....	45
Colleton.....	15	Lee.....	31	York.....	46
Darlington.....	16			Out of SC.....	99
				Out of US.....	8